

Personal Property ERA Abatement Deduction Schedule

**Information Technology and Logistical Equipment for Statement of Benefits (SB-1) approved on or after 7/01/2004
ERA Designated and Statement of Benefits (SB-1) approved on or after 07/01/2000 (Machinery and equipment, research and development equipment)**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
One (1) Year	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Two (2) Years	100%	50%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Three (3) Years	100%	66%	33%	0%	0%	0%	0%	0%	0%	0%	0%
Four (4) Years	100%	75%	50%	25%	0%	0%	0%	0%	0%	0%	0%
Five (5) Years	100%	80%	60%	40%	20%	0%	0%	0%	0%	0%	0%
Six (6) Years	100%	85%	66%	50%	34%	25%	0%	0%	0%	0%	0%
Seven (7) Years	100%	85%	71%	57%	43%	29%	14%	0%	0%	0%	0%
Eight (8) Years	100%	88%	75%	63%	50%	38%	25%	13%	0%	0%	0%
Nine (9) Years	100%	88%	77%	66%	55%	44%	33%	22%	11%	0%	0%
Ten (10) Years	100%	90%	80%	70%	60%	50%	40%	30%	20%	10%	0%

**ERA Designated prior to 07/01/2000 and SB-1 filed on or after 07/01/2000
(Machinery and equipment only)**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
Five (5) Years	100%	80%	60%	40%	20%	0%	0%	0%	0%	0%	0%
Ten (10) Years	100%	90%	80%	70%	60%	50%	40%	30%	20%	10%	0%

**ERA Designated and SB-1 approved on or after 05/01/1991 and before 07/01/2000
(Machinery and equipment only)**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
Five (5) Years	100%	95%	80%	65%	50%	0%	0%	0%	0%	0%	0%
Ten (10) Years	100%	95%	90%	85%	80%	70%	55%	40%	30%	25%	0%

**ERA designated prior to 05/01/1991 and SB-1 filed before 05/01/1991
(Machinery and equipment only)**

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11
Five (5) Years	100%	95%	80%	65%	50%	0%	0%	0%	0%	0%	0%